

1972

# Speaking and writing

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## Accounting

### October

- George E. Betts (Executive)  
American Management Association,  
New York.  
"Variations in International  
Accounting Practices."  
Frank A. Bruni (New York)  
Society of Insurance Accountants,  
Atlantic City, New Jersey.  
"The Proposed AICPA Guidelines and  
Life Insurance Company Earnings."  
Joseph E. Elmlinger (Columbus)  
Ohio CPA Society, Columbus chapter.  
"APB Opinion No. 20—Accounting  
Changes."  
David W. Faris (see Steele)  
Oscar S. Gellein (Executive)  
Students and faculty of Syracuse  
University, College of Business  
Administration.  
"The State of Accounting."  
Thomas W. Sheehan (Philadelphia)  
National Association of Accountants,  
Delaware County chapter, Media, Pa.  
"Concepts and Uses of Accounting for  
the Non-Accountant—History and  
Fundamentals."  
Harry R. Steele, David W. Faris  
(Los Angeles)  
California CPA Society, Long Beach-  
Orange County chapter, Seal Beach.  
"APB Opinion No. 19—Reporting Changes  
in Financial Position."  
Also November, Los Angeles chapter,  
Hollywood-Beverly Hills Discussion  
Group and Pasadena.

### November

- Frank J. Curka (New York)  
Meeting of Ogden Corporation  
financial officers, New York.  
"Recent Opinions of the Accounting  
Principles Board."  
Martin M. Friedman (Garden City)  
New York State CPA Society,  
professional development course,  
New York.  
"Summary of Earnings."  
Rudolph C. Greipel (Executive)  
AICPA National Accounting and Auditing  
Conference, Atlanta.  
"Accounting Changes."  
Ralph J. Kliber (Detroit)  
Seminar on bank holding companies,  
banking structure and competition, Toledo.  
"CPA Role in Consolidation and/or Bank  
Holding Company Applications."  
Jerry W. Kolb (Chicago)  
Illinois CPA Society, Chicago.  
"APB Opinion No. 19—Reporting Changes  
in Financial Position."  
John E. Kuhn (Baltimore)  
National Association of Accountants,  
Baltimore chapter.  
"APB—Recent Opinions and Plans for the  
Future."  
David W. Moore (Pittsburgh)  
Credit analysts of Mellon National  
Bank and Trust Company, Pittsburgh.  
"Footnotes to Financial Statements."

- Wilbert H. Schwotzer (Atlanta)  
Georgia CPA Society, Atlanta chapter.  
"Recent Developments in SEC Work."  
Armin C. Tufer (Executive)  
Joint meeting of National Association of  
Accountants and Delaware State  
CPA Society, Wilmington.  
"What is the APB and How it Works."  
Jerome L. Weinstein (New Haven)  
Union Trust Company, First New Haven  
National Bank, New Haven.  
"The CPA and His Clients' Financial  
Statements."  
Duane R. Whitmarsh (Houston)  
Texas CPA Society, Houston chapter,  
Fall 1971 CPA-bankers seminar.  
"A CPA Evaluates Your Bank as a  
Candidate for Acquisition by a  
Holding Company."

## Auditing

### August

- Stanley C. Goodsell (New Haven)  
Connecticut CPA Society, New Haven.  
"Internal Control in Municipalities  
and Related Auditing Problems."  
Carlton S. Mahlmann (Houston)  
Texas CPA Society, Audit Institute,  
Dallas. Also New Mexico CPA  
Society, Audit Institute, Albuquerque.  
"Preparation of Audit Workpapers."

### September

- James E. Copeland, Jr. (Atlanta)  
Citizens and Southern National Bank  
Management Trainees, Atlanta.  
"Audit Reports."  
Arlo M. Hall (Denver)  
University of Colorado Center  
for Continuing Education, nursing  
home administrators course, South  
Denver.  
"Reimbursement Principles."

### October

- William B. Barbee (Jacksonville)  
American Institute of Bankers,  
Jacksonville, Florida.  
"Working Capital and How to  
Determine it."  
Terry J. Mortimer (Tampa)  
Senior accounting students,  
University of South Florida,  
Tampa.  
"The Why and How of Auditape."  
Ralph W. Piersall, Jr. (Philadelphia)  
University of Pennsylvania,  
Wharton School, MBA/MS class in  
auditing.  
"Statistical Sampling for Auditors."  
George H. Rowe (Seattle)  
University of Washington, auditing  
class, Seattle.  
"Management of an Audit."  
Enrique J. Salas (San Juan)  
Puerto Rico CPA Institute,  
San Juan.  
"Audit Standards of Field Work."

### November

- Martin D. Cohen (see Walsh)  
Richard F. Crilly (Rochester)  
Institute of Internal Auditors,  
Rochester chapter,  
"Public Accounting vs. Internal  
Auditing."  
Jerry W. Kolb (Chicago)  
DePaul University, auditing classes,  
Chicago.  
"Haskins & Sells Auditape System."  
Alan S. Lanka (San Francisco)  
California CPA Society, San  
Francisco chapter.  
"Systems Evaluation During the  
Audit."  
William E. Nollsch (Denver)  
Joint meeting of Data Processing  
Managers Association and Institute  
Of Internal Auditors, Denver.  
"Introduction to Auditape."  
Edward L. Powers (Birmingham)  
National Association of Accountants,  
Montgomery, Alabama.  
"Management Auditing."  
John F. Walsh, Martin D. Cohen (Chicago)  
Illinois CPA Society, Chicago.  
"Audits of Brokers and Dealers."

## Taxation

### June

- James L. Curry (see Williamson)  
Luther W. Linch (see Williamson)  
Sidney Meyer (New York)  
New York University Tax Institute.  
"Making and Rescinding Tax  
Accounting Elections."  
Hardy T. Williamson, James L. Curry,  
Luther W. Linch (Atlanta)  
Seminar for clients, Atlanta.  
"Asset Depreciation Range System."

### August

- Victor A. Kormeier, Jr. (Houston)  
Midland-Odessa CPA chapter  
Texas CPA Society.  
"Taxation of Estates and Trusts."

### September

- John W. Gilbert (Philadelphia)  
University of Pennsylvania,  
annual tax conference.  
"New Pennsylvania Income Tax."  
Enrique Salas (San Juan)  
National Association of Accountants,  
Puerto Rico chapter, San Juan.  
"Land Companies."  
Gene A. Shea (Hartford)  
New Britain Dental Association,  
Plainville, Connecticut.  
"Professional Corporations."

### October

- William H. Brown (Los Angeles)  
Downey Active 20-30 Club, Downey,  
California.  
"How to Save on Your Income Taxes."



Robert W. Buesser,  
Donald P. Kipp, Jr. (New York)  
Seventh annual Bank Tax Institute, New  
York.

"Asset Depreciation Range System."

Frank Capraro (Miami)  
Miami Board of Realtors.

"Tax Advantages in Real Estate  
Investments."

Harold J. Corwin (Denver)  
Tax Executive Institute, Colorado  
Springs.

"Estate Planning for Executives."

Gary C. Fogle (Indianapolis)  
Indianapolis Estate Planning Council.  
"The Accountant's Role in Estate  
Planning."

Thomas Y. Hartley (Columbus)  
National Society of Financial  
Officers of Savings Institutions,  
midwest regional conference, Toledo.  
"Taxation of Savings and Loan  
Service Corporations."

Edward C. Kimball,  
Larry C. Rabun (New Orleans)  
Merrill Lynch, Pierce,  
Fenner & Smith, account executives,  
New Orleans.

"1971 Year-End Tax Planning for  
Investors."

Donald P. Kipp, Jr. (see Buesser)  
William E. Miles, Jr. (Philadelphia)  
National Association of Accountants  
Delaware County chapter, Media,  
Pennsylvania.

"Estate Planning for Executives."

Francis C. Oatway (Executive)  
American Management Association,  
New York.

"Tax Considerations in International  
Accounting."

Larry C. Rabun (New Orleans)  
Louisiana CPA Society, Monroe  
chapter.

"Basic Concepts in Estate Planning."

Larry C. Rabun (see Kimball)  
Robert G. Speidel (Pittsburgh)  
Pennsylvania CPA Institute, annual  
tax conference, Harrisburg.

"Problem Areas of a Tax Practice."

Kenneth E. Studdard (Houston)  
University of Texas School of  
Law, 19th annual taxation conference,  
Austin.

"Private Foundation Workshop."

George Weinstein (New Haven)  
Weis, Voisin, Cannon, Inc.,  
New Haven.

"Connecticut Dividends and Capital  
Gains Tax."

## November

Seymour F. Bernstein (New York)  
Eleventh annual federal tax  
seminar, State University of New  
York, Binghamton.

"Recent Developments in Compensating  
the Corporate Executive."

David F. Bertrand (Executive)  
AICPA second annual lecture series  
on international taxation, Los  
Angeles and Philadelphia.

"Acquisitions, Reorganizations  
and Liquidations Involving Foreign  
Entities."

Anthony J. Bille (Boston)  
New England States Associations  
of Public Accountants, Hartford.  
"Professional Corporations."

Dwight Brown (Detroit)  
Birmingham Senior Men's Club,  
Birmingham, Michigan.  
"Individual Income Taxes."

Eugene R. Brown (Rochester)  
University of Rochester Tax  
Planning Institute, Rochester,  
New York.

"Valuation of Stock, Section 333,  
Liquidation and Reorganization."

William B. Brown (Minneapolis)  
Minnesota CPA Society, Minneapolis.  
"Consolidated Returns."

William H. Brown (Los Angeles)  
The Bendix Management Club,  
Sherman Oaks, California.

"Personal Income Taxes—The Right Way."

Karl F. Calhoun (Memphis)  
Morgan, Keegan & Company, investors  
seminar, Memphis.

"Tax Planning for Investors."

Francis P. Carolan (Philadelphia)  
Wilkes College tax clinic, Wilkes-  
Barre, Pennsylvania.

"Consolidated Returns vs. Multiple  
Corporation Elections."

H. Clayton Chandler (Washington)  
*The Practical Accountant*,  
November/December 1971.

"Tax Planning with Subchapter S"  
Also Tax Executives Institute,  
Cincinnati chapter.

"Current Tax Developments."

Milton C. Clow (San Diego)  
Businessmen's tax conference,  
San Diego Chamber of Commerce  
and California CPA Society, San Diego.  
"Tax Shelters."

Charles F. Collins (Dayton)  
National Association of Accountants,  
Lima, Ohio chapter.

"Developments in Taxation during  
1971."

William W. Cope (Los Angeles)  
California CPA Society, 1971 tax  
accounting conference, Los Angeles  
and San Francisco.

"1971 Tax Developments."

Harold L. Corwin (Denver)  
Officers of the American  
National Bank, Denver.

"One Bank Holding Companies."

James L. Curry (Atlanta)  
1971 tax forum, Emory  
University, Atlanta.

"Tax Changes Applicable in 1971  
and 1972."

Patrick F. Daly (Chicago)  
Merrill Lynch, Pierce, Fenner  
& Smith, Chicago.

"Tax Shelters and Year-End Tax  
Planning."

F. E. Dauterman (Columbus)  
Bache & Co. registered  
representatives, Columbus.

"Tax Deductions Available to  
Brokers."

Rickard D. Donovan (Boston)  
Massachusetts CPA Society,  
Boston.

"Effect of 1969 Tax Reform Act  
on Corporations in 1971."

Dallas W. Doyle (Phoenix)  
Arizona CPA Society, Phoenix.  
"Revenue Act of 1971, Structural  
Improvements."

Egerton W. Duncan (Executive)  
American Association of Oil  
Well Drilling Contractors, New  
Orleans.

"Taxation of U.S. Personnel  
Working Abroad."

Henry D. Forer (Miami)  
Louisiana CPA Society, New Orleans,  
and Texas CPA Society, Dallas  
and Houston.

"Current Developments in the  
Taxation of Savings and Loan  
Associations."

Les E. Greenberg (Houston)  
Graduate tax class, Rice  
University, Houston. Also Tax  
Executive Institute, Houston  
chapter.

"1971 Tax Legislation."

Also Texas CPA Society Tax  
Institute, Houston.

"Executive Compensation."

Raymond G. Hilliard (Charlotte)  
American Society of Insurance  
Managers, Charlotte.

"Tax Aspects of Corporate Insurance."

Victor A. Kormeier, Jr. (Houston)  
Texas CPA Society, Harlingen.  
"Income Taxation of Estates and  
Trusts."

T. Milton Kupfer (Executive)  
New York University of Taxation,  
New York.

"Accounting Techniques and Problems."

William E. Miles (Philadelphia)  
Pennsylvania CPA Institute, Lehigh  
Valley chapter, Bethlehem,  
Pennsylvania.

"Estate and Trust Taxes."

John A. Miller (Fort Lauderdale)  
Estate Planning Council of West  
Palm Beach.

"Estate Planning for Closely Held  
Corporations."

Francis C. Oatway (Executive)  
American Management Association,  
New York.

"International Cash Management—  
Understanding the Tax Variable."



# Speaking writing

Thomas S. Oehring (Chicago)  
Illinois CPA Society, Fox Valley  
chapter.

"Post Mortem Estate Planning."

John F. O'Keefe (Executive)  
New Jersey CPA Society, Bergen  
and Hudson chapters, annual tax  
seminar, Paramus.

"Maximize Working Capital Through  
the New Asset Depreciation Range  
System."

Sheldon Richman (Los Angeles)  
AICPA second annual lecture  
series on international taxation,  
Airport Marina, California.

"Local Experience with International  
Examinations."

Robert V. Rosselli (Newark)  
New Jersey CPA Society,  
Morristown.

"Corporate Liquidations under  
Sections 331 and 346 IRC."

Michael Sack (San Francisco)  
Dean Witter & Co., San  
Francisco.

"Tax Shelters."

Mario Umana (Boston)  
Massachusetts CPA Society,  
Newton.

"Practical Problems of Tax-Exempt  
Organization."

Leo C. Voet (Cincinnati)  
Great Plains Federal Tax  
Institute, Lincoln,  
Nebraska.

"Transitional Problems in  
Multiple Corporations."

Herbert W. Wakeford (Raleigh)  
First Union National Bank,  
Raleigh.

"Tax Considerations in Evaluating  
Financial Statements."

Judy M. Walsh (Los Angeles)  
Dean Witter & Co., Santa Monica.

"Selected Estate Planning."

Also California CPA Society, 1971 tax  
accounting conference, Los  
Angeles and San Francisco.

"1971 Tax Developments"

Marvin Weinberg (New Haven)  
Radio Station WELI, Hamden,  
Connecticut.

"Connecticut Capital Gains and  
Dividends Tax."

George Weinstein (New Haven)  
Eastman Dillon, Union  
Securities & Co., New Haven,  
Connecticut.

"Connecticut Dividends and Capital  
Gains Tax."

Also National Association  
of Accountants, New Haven chapter,  
Rotary Club, Branford, Connecticut  
and Greater New Haven  
Chamber of Commerce,  
New Haven.

Hardy T. Williamson (Atlanta)  
Savings and Loan Controllers  
Association, Atlanta.

"Federal Taxation of Savings &  
Loan Associations and Service  
Corporations."

## MAS

### October

Stephen A. Faunce (Chicago MAS)  
Illinois Nurses Association, Chicago.

"Program Budgeting and Long-Range  
Planning."

R. Bruce Johnson (Detroit MAS)  
Chicago Federal ADP Council, Chicago.

"EDP Installation Controls."

Clifford T. Joslin (Milwaukee MAS),  
Robert J. Thomson (Chicago MAS)  
Department of Business and Management,  
University of Wisconsin.

"Techniques for Inventory Management  
and Control."

Marvin C. Kelly, Leonard Pace  
(New York MAS)  
Planning Executives Institute, Northern  
New Jersey chapter, Cranford.

"Sales Forecasting and Planning—Some  
Design Aspects."

Gordon L. Murray (New York)  
New York CPA Society, Rochester chapter.  
"Information Systems in the 1970s."

Robert D. Niemeyer (Executive)  
1971 Southwest Management Institute,  
Dallas.

"The Profession's Role in Profit  
Improvement."

John W. Nixon (see Petruzelli)

Leonard Pace (see Kelly)

Vito G. Petruzelli (Chicago MAS),  
John W. Nixon (San Francisco MAS)  
National Association of Accountants,  
mid-Missouri and St. Louis chapters,  
Department of Accountancy, and  
University of Missouri extension  
division, Columbia.

"Evolution of a System String."

Carl J. Singler (see Swanson)

Albert D. Swanson, Carl J. Singler  
(New York MAS)  
National Association of Accountants,  
New York chapter.

"Basic Concepts and Techniques for  
Management Accounting."

Robert J. Thomson (see Joslin)

### November

Jan M. Grayson (Chicago MAS)  
Bank Administration Institute,  
Susquehanna Valley chapter,  
Montgomery, Pennsylvania.  
"Planning and Control Process  
in a Bank."

Walter H. Hanshaw (Houston MAS)  
National Association of Accountants,  
Mobile, Alabama chapter.

"Decision-Making Reports for  
Management."

R. Bruce Johnson (Detroit MAS)  
Association of Systems Management,  
Grand Rapids, Michigan.

"Controls in Systems."

Anthony M. Joseph (San Francisco MAS)  
National Retail Merchants Association,  
Houston.

"Profitable Credit Mechanization."

Lawrence L. Leonard (San Francisco MAS)  
MBA Program, University of California,  
Berkeley.

"Management Information Systems."

Richard A. McManus (New York)  
National Association of Accountants,  
Brooklyn chapter.

"A Management Game."

Richard Skelly (Miami MAS)  
The American Society of Women  
Accountants, Miami chapter.

"Current Trends in EDP."

Fulton M. Smith (Los Angeles MAS)  
Fall joint computer conference,  
Las Vegas.

"Data Base Systems Design."

## The Profession

### October

Robert D. Arnett (Kansas City)  
Faculty and accounting students at  
Kansas State University, Manhattan,  
Kansas.

"From Student to CPA: A Transition."  
Also November, faculty and accounting  
students at Wichita State University,  
Wichita.

Elmer G. Beamer (Cleveland)  
AICPA annual meeting, Detroit.  
"Required Continuing Education."  
Also Illinois CPA Society, Eastern  
chapter, Champaign.

"Committee on Education and  
Experience Requirements."

Matthew K. Chew (Phoenix)  
Department of Business Administration,  
Arizona State University, Tempe.

"Recruiting by National  
Accounting Firms."

K. J. King (Louisville)  
Zeta Theta chapter of Delta Sigma  
Pi, University of Western Kentucky,  
Bowling Green.

"The Transition Period."

John E. Kolesar (Pittsburgh)  
Pennsylvania CPA Institute,  
Central chapter, Altoona and  
Erie chapter.

"Practically Speaking about  
Professional Ethics."

Carlton S. Mahlmann (Houston)  
Annual career planning conference,  
Prairie View A & M College,  
Prairie View, Texas.

"Career Opportunities in Accounting."

Ralph W. Piersall, Jr. (Philadelphia)  
*The Pennsylvania CPA Spokesman*,  
October 1971.

"You've Come A Long Way, PICPA, Now  
Where Do You Go From Here?"

Keith W. Renken (Los Angeles)  
Credit Women's Educational Foundation  
of Los Angeles.

"What To Expect From Your CPA —  
and Vice Versa"

Enrique J. Salas (San Juan)  
Freshman class, School of Business,  
Inter-American University, Ponce, P.R.  
"Opportunities in Public Accounting"

George W. Towle (Baltimore)  
Catholic High School, Baltimore.  
"A Career as a CPA."

#### November

W. B. Barlow, Jr. (New Orleans)  
Beta Zeta chapter of Beta Alpha Psi,  
Loyola University of the South,  
New Orleans.  
"Public Accounting as a Career."

Elmer G. Beamer (Cleveland)  
State Society Planning Conference,  
Atlanta and Ohio CPA Society,  
Cincinnati chapter.  
"Required Continued Education."  
Also Pennsylvania CPA Institute,  
Pittsburgh chapter.  
"Committee on Education and  
Experience Requirements."

Lyndon C. Conlon (Miami)  
Beta Alpha Psi fraternity,  
University of Miami,  
Coral Gables, Florida.  
"Professional Ethics in  
Public Accounting."

Conrad G. Demro, Jr. (Orlando)  
Florida CPA Institute, Orlando.  
"A Professional Man's Responsibility  
to His Community."

Donald W. Hornburg (Toledo)  
The University of Toledo accounting club.  
"Opening a New CPA Office."

Norman R. Kerth (New Orleans)  
Louisiana CPA Society, Monroe chapter  
and bankers of the Monroe area, Monroe  
and The University of Southwestern  
Louisiana, Lafayette.  
"Current Problems of the Accounting  
Profession."  
Also Louisiana CPA Society, New Orleans  
chapter.

"Accounting is a Profession."

John H. Klein (San Francisco)  
Oregon CPA Society, Southern  
Oregon chapter.

"The Experience Requirement and  
Continuing Education in the 70s."

John E. Kuhn (Baltimore)  
Accounting majors of Mount Saint  
Mary's College, Emmitsburg,  
Maryland.

"A Career in Public Accounting."

Richard A. McManus (New York)  
Accounting club, St. John's  
University, New York.  
"Making the Choice between Private  
Accounting Careers."

Don A. Nelson (Los Angeles)  
California CPA Society, Los Angeles  
and San Francisco.

"Business Combinations in the  
Savings and Loan Industry."

Richard A. Pennock (New Orleans)  
New Orleans CPA chapter, "Education  
Night," Louisiana State University,  
New Orleans.

"Accounting as a Career."

Floyd A. Peterson (Salt Lake City)  
Accounting faculty of Brigham Young  
University, Provo, Utah.  
"Accountants' Legal Liability."

Joseph M. Purifico (Philadelphia)  
Accounting and Prelaw Society,  
Villanova University,  
Villanova, Pennsylvania.  
"Accounting vs. Law Practice."

Keith W. Renken (Los Angeles)  
U.C.L.A. Business College, Alpha Kappa  
Psi, Santa Monica.  
"An Accountant's View of the  
Business World."

Enrique J. Salas (San Juan)  
University of Puerto Rico, College of  
Business Administration Graduates,  
San Juan.  
"Opportunities in Public Accounting."

Wilbert H. Schwotzer (Atlanta)  
Georgia CPA Society, Atlanta.  
"The New CPA—Obligations and  
Opportunities."  
Graduate accounting class at Georgia  
State University, Atlanta.  
"The Accounting Profession."

David K. Winn (Kansas City)  
University of Kansas, undergraduate  
honors dinner, Lawrence, Kansas.  
"What It's Like To Be An Accountant."

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Certain talks and papers reported to the  
Executive Office in recent months, other  
than those noted on the preceding pages,  
will be listed in the next issue of  
*H&S Reports*.

#### Editorial Advisory

Philip J. San

Ian K. J

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